

SARVAJANIK UNIVERSITY						
Sarvajanic College of Commerce & Computer Applications						
Faculty	Commerce		Programme	BC		
Year	2		Version	2.0		
Semester	4		Effective From	June 2024		
Course Code	BCAC25408	Course Name	Banking Law and Practice 2			
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
2	2	-	2	25	25	50
Course Objective						
This course facilitates the Students to explore broad idea of banking law and practice.						
Course Learning Outcomes						
On successful completion of the course, the Students will be able to						
<ol style="list-style-type: none"> 1. Have an idea on how bank performs the task of payment of customer's cheque. 2. The role of bank as a collecting banker. 						
Units	Content					Weight/ Teaching Hours
1	Payments of customers cheques – precaution - payments in due course - marking of cheque when a banker is justified in refusing payment, wrongful dishonour of cheque, forgery of customer's signature - concept of material alteration - countermanding payments of cheques and drafts, legal significance of notice - return of cheques under objections money paid by mistake - protection given to a paying banker.					50% 15 Hours
2	Collection of customer cheques: The banker as a holder for value - Conversion - collecting banker and his customer - precautions - duties of collecting banker - Recovery of money paid by mistake - protection given to a collecting banker. Ethics and Corporate governance in banks.					50% 15 Hours

Suggested Reference Books:

1. Dr. H.P: Gupta: Banking Law: Publisher: Central Law Agency 2016
2. "Banking Theory and Practice" by K. C. Shekhar and Lekshmy Shekhar
3. Banking & Negotiable Instruments - Law & Practice: P. Vasantha Kumar



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Faculty	Commerce		Programme	BC		
Year	2		Version	2.0		
Semester	4		Effective From	June 2024		
Course Code	BCAC24406	Course Name	Business Communication Skill 4			
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CCE	SBE	Total
2	2	-	2	25	25	50
Course Objective						
<ol style="list-style-type: none"> To develop effective written and oral communication skills for business purposes. To understand the importance of effective communication in a professional setting. To enhance interpersonal skills required for effective business interactions. To cultivate professionalism and ethical communication practices. 						
Course Learning Outcomes						
<p>The course aims to create an understanding of the concept and importance of business communication and develop knowledge of soft skills. Course Outcomes At the end of this course the learner will be able to:</p> <ol style="list-style-type: none"> Speak confidently in personal and professional contexts and develop effective listening. Learn and practice professional writing for various purposes Improve inter-personal and develop effective writing skills Incorporate business communication skills in day to day lives for personal and professional growth. Develop professional etiquette necessary for effective communication in the business world 						
Units	Content					Weight/Teaching Hours
1	LEADERSHIP SKILLS <ul style="list-style-type: none"> Who is a leader? What are leadership skills? Ten most important leadership skills WORKPLACE ETIQUETTES <ul style="list-style-type: none"> Etiquettes in modern workplace Global and local cultural sensitivity Gender sensitivity Importance of grooming Etiquettes in interaction LISTENING <ul style="list-style-type: none"> Importance of listening Blocks of effective listening Profile of an effective listener Guidelines of effective listening 					50% 15 Hours



2	<p>EFFECTIVE COMMUNICATION AT THE WORK PLACE:</p> <ul style="list-style-type: none"> • Planning the content • Tactful use of language • Handling negatives • Use of active and passive voice • Techniques of emphasis <p>BUSINESS LETTERS :</p> <ul style="list-style-type: none"> • Lay out of a business letter • Job application letter • Grievance letter • Resignation letter <p>MEMO WRITING NOTICE WRITING</p>	<p>50% 15 Hours</p>
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Suggested Reference Books:

- 1 Ashley, A (1992) A Handbook of Commercial Correspondence, Oxford University Press.
2. Kaul, Asha: Business Communication: Prentice-Hall of India, Delhi
3. Rajendra Pal & J.S.Korlahalli, Essentials of Business Communication.Sharma, Krishna Mohan, Business Correspondence and Report Writing
4. Communication Skills by Sanjay Kumar & Puspa Lata, 2018, Second Edition, OUP, New Delhi
5. K. K. Sinha, Business Communication, Galgotia Publishing Company, New Delhi. 15



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Faculty	Commerce			Programme	BC	
Year	2			Version	2.0	
Semester	4			Effective From	June 2024	
Course Code	BCAC25407	Course Name	Life Skills For Professional Development 2			
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
2	2	-	2	25	25	50
Course Objective This course facilitate the students to manage stress successfully and to understand the importance of Team building.						
Course Learning Outcomes On successful completion of the course, the Students will be able to 1. Understand importance of team and methods to make team more effective. 2. Understand meaning of stress and sources of stress and learn how to manage stress.						
Units	Content					Weight/ Teaching Hours
1	Team and Team building Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Performance, Managing Behavior of people in groups, 360 Degree Feedback as a Development tool. Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organization.					50% 15 Hours
2	Stress Management Meaning - concept - sources - Types - Reasons - Impacts - consequence- Remedies - Stress in Corporate.					50% 15 Hours

Suggested Reference Books:

1. Essentials for team building Principals and Practices Danial w. Midura and Donald R. Grover.
2. Ashok chakrawal & Pratibha Goyal Stress Management Studera press newDelhi 2016
3. Edward L. Burney Public Relation Oklahoma university.



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Faculty	Commerce		Programme	BC		
Year	2		Version	2.0		
Semester	3		Effective From	June 2024		
Course Code	BCAC26409	Course Name	Logical Reasoning			
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
2	2	-	2	25	25	50
Course Objective This course facilitates the Students how to prepare for various competitive exams.						
Course Learning Outcomes On successful completion of the course, the Students will be able to						
<ol style="list-style-type: none"> 1. Understand the basic concepts of quantitative ability. 2. Compete in various competitive exams like CAT, CMAT, GATE, GRE, GATE, UPSC, GPSC etc. 						
Units	Content					Weight/Teaching Hours
1	Quantitative Ability (Basic Mathematics) Number Systems LCM and HCF Decimal Fractions Simplification Square Roots and Cube Roots Average Problems on Ages Surds & Indices Percentages Problems on Numbers					25% 10 Hours
2	Logical Reasoning (Deductive Reasoning) Analogy Blood Relation Directional Sense Number and Letter Series Coding – Decoding Calendars Venn Diagrams Mathematical Operations					75% 20 Hours

Suggested Reference Books:

1. Quantitative Aptitude (fully solved) by R.S. Agarwal S. Chand publication



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Faculty	Commerce		Programme	BC		
Year	2		Version	2.0		
Semester	4		Effective From	June 2024		
Course Code	BCAC22405	Course Name	Macro Economics 2			
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
4	4	-	4	50	50	100
Course Objective						
To provide basic understanding of theoretical aspects of macroeconomics.						
Course Learning Outcomes						
On successful completion of the course, the Students will be able to						
1. Understand various concepts of macroeconomics.						
2. Able to assess behaviour of macroeconomic forces.						
3. Link macroeconomic factors and its implications in real world.						
Units	Content.					Weight/ Teaching Hours
1	Employment & Income Determination Say's Law of Market, Wage-cut theory, Keynes views, Consumption function, Propensity to consume – Meaning & basic concepts Psychological law of consumption, Factors affecting them.					25% 15 Hours
2	Investment Meaning – Investment & Investment function, Marginal efficiency of capital, Interest rates, Investment multiplier, Trade cycle – Meaning, Characteristics & Stages					25% 15 Hours
3	International Trade Importance, Balance of trade & payments, Disequilibrium in balance of payment – meaning, causes & remedies, Exchange rate – meaning, Determination of exchange rate – fixed & flexible, Purchasing power parity theory.					25% 15 Hours
4	Public Finance a. Public Expenditure – Meaning, types, objectives & effects. b. Taxation – Meaning, Classification, Tax structure in India – Direct & Indirect, Impact & Incidence of tax. c. Public Debt – Meaning and types.					25% 15 Hours

Suggested Reference Books:

1. Cauvery, R (2009). Monetary Economics, S. Chand & Sons.
2. Ahuja, H. L. (2011). Macro Economics Theory and Policy, S, Chand & Sons.
3. Mankiw, G. N. Principles of Economics, Cengage Learning.



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Faculty	Commerce		Programme	BC		
Year	2		Version	2.0		
Semester	4		Effective From	June 2024		
Course Code	BCAC21403	Course Name	Marketing Management			
Teaching Scheme			Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
4	4	-	4	50	50	100
Course Objective						
This course provides students with an overview of the marketing function with an emphasis on creating value through Marketing, Market Research, Pricing Strategies, Marketing Segmentation and Market Environment.						
Course Learning Outcomes						
On successful completion of the course, the Students will be able to						
<ol style="list-style-type: none"> 1. Understand the scope, concept and importance of marketing management. 2. Develop suitable marketing mix and recommend a suitable pricing strategy for various stages in the product life cycle. 3. Analyze the different types of market and market segmentation. 4. Identify the marketing research and the process of marketing control. 						
Units	Content					Weight/ Teaching Hours
1	Introduction <ul style="list-style-type: none"> ➤ Meaning of marketing and marketing management ➤ Scope of marketing management ➤ Concept of marketing such as production concept, product concept, selling concept, marketing concept, social marketing concept 					25% 15 Hours
2	MARKETING MIX AND MARKETING ENVIRONMENT - Marketing mix <ul style="list-style-type: none"> ➤ Concept of product, product item, product line and product mix ➤ Product life cycle ➤ Meaning of brand and its importance ➤ Meaning, objective and factors affecting pricing policy ➤ Skimming policy, penetration policy and discrimination policy of pricing ➤ Meaning of promotion and elements of promotion mix <ul style="list-style-type: none"> ○ Meaning and features of advertising and publicity, ○ Meaning, techniques and objectives of sales promotion ○ Forms of direct marketing, characteristics of personal selling ➤ Concept of marketing environment and internal and external factor affecting to marketing environment 					25% 15 Hours
3	MARKET AND MARKET SEGMENTATION <ul style="list-style-type: none"> ➤ Types and characteristics of consumer market, reseller market, producer market, government market. ➤ Meaning, importance and bases for market segmentation 					25% 15 Hours



4	MARKETING RESEARCH AND CONTROL > Meaning, objectives, scope of research > Meaning, process and importance of marketing control > Public Relation: importance, skills and tools.	25% 15 Hours
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Suggested Reference Books:

1. Textbook: Principles of Marketing by Kotler and Armstrong, 16th edition
2. Kotler, P. T. & Keller, K. L. (2015). Framework for Marketing Management (6th edition). New York, NY: Pearson.
3. Marian Burk Wood, (5th Edition) The Marketing Plan Handbook, Pearson, New York



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Faculty	Commerce		Programme	BC		
Year	2		Version	2.0		
Semester	4		Effective From	June 2024		
Course Code	BCAC21401	Course Name	Cost Accounting 2			
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
4	4	-	4	50	50	100
Course Objective :						
The purpose of this course is to understand various costing techniques and its practical implementation according to the nature of industry.						
Course Learning Outcomes						
On successful completion of the course, the Students will be able to						
<ol style="list-style-type: none"> 1. Know the procedure of costing where the production is carried in various stages. 2. Find out cost in service industry. 3. Find the cost and profit of a job and batch production also. 4. Understand the meaning and difference between differential and Incremental costing with practical examples. 						
Units	Content					Weight/ Teaching Hours
1	Process costing (excluding inter process profit and joint and by-product)					25% 10 Hours
3	Operating costing					25% 15 Hours
4	Job and Batch costing					25% 10 Hours
5	Differential and Incremental costing					25% 15 Hours

Suggested Reference Books:

1. Arora M. N. : Cost Accounting - Principles and Practice; Vikas, New Delhi.
2. Jain S. P. and Narang K.L. : Cost Accounting ; Kalyani, New Delhi.
3. Khan M. Y. and Jain P. K. Management Accounting ; Tata McGraw Hill.
4. Tulsian P. C. : Practical Costing ; Vikas, New Delhi.
5. Maheshwari S.N. : Advanced problems and Solution in Cost Accounting; Sultan Chand, New Delhi.
6. Rathanam, Cost Accountancy ; Himalaya Publishing House, Delhi.
10. Jawaharlal : Cost Accountancy ; Tata McGraw Hill, New Delhi.
11. Dr. N. K. Agrawal : Cost Accounting Text & Problem; Suchitra Prakashan.



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Faculty	Commerce		Programme	BC		
Year	2		Version	2.0		
Semester	4		Effective From	June 2024		
Course Code	BCAC22404	Course Name	Statistical Techniques 2			
Teaching Scheme			Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
4	4	-	4	50	50	100
Course Objective:						
<ul style="list-style-type: none"> The objective of this paper is to impart knowledge on the applications of Statistical Techniques in Business and Commerce Industries for decision-making To aware students of basic statistical techniques for decision making. To boost quantitative thinking and improve abilities for making optimal strategies in business and industries. To prepare counter to solve the problem of business and commerce by developing critical analysis skills with statistical reasoning. To educate the student's abilities to apply the statistical concepts to real-life problems in commercial Industries, management, economics, and social-science 						
Course Learning Outcomes:						
<ul style="list-style-type: none"> CO1: To understand decision theory, decision theory process, and issues, To design the Decision Theory Model, To know the representation of Decision Theory, To understand and the criteria for Decision Making. CO2: Quantitative techniques of CPM, and PERT help in determining the earliest and the latest times for the events and activities of a project. This helps the management in the proper deployment of resources. CO3: Inventory control techniques are useful in dividing when and how many items are to be purchased to maintain a balance between the cost of holding and the cost of ordering the inventory to optimize inventory levels. It is also useful for understanding the goals and objectives of inventory management. 						

Units	Content	Weight/ Teaching Hours
Unit 1	Elementary Decision Theory 1 Meaning And Scope of decision theory, Elements of a statistical decision problem, Decision Analysis, Pay-off Matrix, Decision Under Uncertainty: Laplace Rule, Maxi-mini-Rule, Hurwitz Rule, Mini-max (Regret Rule)	40% (20 Marks) 24 Hours
Unit 2	Elementary Decision Theory 2 Meaning And Scope of decision theory, Elements of a statistical decision problem, Decision Analysis, Pay-off Matrix, Decision Under Risk: EMV, EVPI, and EOL	
Unit 3	Project management technique: Introduction, Historical development of PERT/CPM. Techniques, application of PERT/CPM techniques, Basic steps. Network diagram representation, rules of drawing network diagram, time estimates and critical path in network analysis, PERT technique, updating resources allocation, limitations of network techniques, project monitoring.	30% (15 Marks) 18 Hours



Unit 4	Inventory control models (only deterministic without proof): The Meaning of Inventory Control, Functional Role of Inventory, Reasons for carrying inventory, Factors involved in inventory problem analysis, Inventory Cost Components, Concept of EOQ Single-item inventory control models Without shortages Model I(a): EOQ Model with Constant Rate of Demand Model I(b): EOQ Model with Different Rates of Demand Model I(c): EOQ Model when supply (Replenishment) is Gradual. Model II(a): EOQ Model with Constant Demand Single item inventory control models with shortages	30% (15 Marks) 18 Hours
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Suggested Reference Books:

- Grant E.L.(1964); Statistical Quality Control; McGraw Hill.
- Duncan A.J. (1974); Statistical Control and Industrial Statistics; Taraporewala and Sons.
- Murthy M.N. (1967); Sampling Theory and Methods; Statistical Publishing Society; Calcutta.
- Gupta S.P.; Statistical Method: S.chand & Co., New Delhi.
- Sancheti D.C. Kapoor V.K: Statistics: Sultan chand & sons, New Delhi.
- S Kalavathy: Operation Research: Vikash Publishing House Pvt. Ltd.
- J K Sharma: Preration Research: Theory and Applications, Trinity Press (An Imprint of Laxmi Publication Pvt. Ltd)
- Statistics for Management by Richard I. Levin & David S. Rubin (Latest Edition)
- Quantitative Techniques in Management by N. D. Vohra (Latest Edition)



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Faculty	Commerce		Programme Code	BC		
Year	2		Version	2.0		
Semester	4		Effective From	June 2024		
Course Code	BCAC21402	Course Name	Income Tax			
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
4	4	-	4	50	50	100
Course Objective : To provide basic knowledge and equip students with application of principles and provisions of Income Tax Act, 1961.						
Course Learning Outcomes On successful completion of the course, the students will be able to						
<ol style="list-style-type: none"> 1. Understand basic concepts of Income Tax Act, 1961. 2. Compute income under the head Salaries. 3. Compute income from House Property 4. Compute income from Capital Gains 5. Compute income from Profits and gains of business or profession and from other sources 						
Units	Content					Weight/Teaching Hours
1	Basic concepts: Income, Agricultural income, person, assessee, assessment year, previous year, permanent account number, tax evasion, avoidance and tax planning, residential status and scope of total income on the basis of residential status					15% 7 Hours
2	Income from salaries including taxability of allowances, perquisites and retirement benefits					25 % 10 Hours
3	Income from House property					25 % 10 Hours
4	Income from Capital Gain					20% 10 Hours
5	Income from other sources					15% 13 Hours

Suggested readings :

1. Singhanai V. K. : Students Guide to Income Tax ; Delhi
2. Prasad, Bhagwati : Income Tax Law & Practice : Willey Publication; New Delhi.
3. Malhotra H. C. : Income Tax Law & Accounts; Sahitya Bhawan, Agra.
4. Dinker Pagare : Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
5. Girish Ahuja and Ravi Gupta : Systematic Approach to Income Tax: Sahitya Bhawan Publications, New Delhi.



6. Chandra Mahesh and Shukla D. C. : Income Tax Law and Practices ; Pragati Publications,
New Delhi.

